



5 February 2016

Mr Glenn Price
Secretary
Musicians' Union of Australia – Launceston Branch
PO Box 320
KING MEADOWS TAS 7249

via email: [REDACTED]

Dear Mr Price

Musicians' Union of Australia Launceston Branch Financial Report for the year ended 30 June 2015 - [FR2015/216]

I acknowledge receipt of the financial report of the Musicians' Union of Australia Launceston Branch (the reporting unit). The documents were lodged with the Fair Work Commission (FWC) on 17 January 2016.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

I make the following comments in relation to non-compliance issues within the report.

Timescale requirements

As you are aware, an organisation is required under the RO Act to undertake certain steps in accordance with specified timelines. Information about these timeline requirements can be found on the FWC website. In particular, I draw your attention to Financial reporting process and timelines which explains the timeline requirements, and Diagrammatic summary of financial reporting timelines which sets out the timeline requirements in diagrammatical form.

I note that the following timescale requirement was not met:

Reports must be provided to Members within 5 months of end of financial year where report is presented before committee of management meeting

The Designated Officer's Certificate states that the financial report was provided to members on 15 January 2016, and presented to a Committee of Management meeting on 13 January 2016. Under section 265(5)(b) of the RO Act, where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of the end of the financial year.

If these dates are correct, the reporting unit should have applied for an extension of time for the provision of the financial report to members in accordance with section 265(5) of the RO Act.

Reports must be presented to a Committee of Management meeting within 6 months after the end of the financial year.

The Designated Officer's Certificate states that the financial report was presented to a Committee of Management meeting on 13 January 2016. Under section 266(3) of the RO Act, which allows for the full report to be presented to a meeting of the Committee of Management when the rules of the organisation provide for this, the timing of this meeting must be in accordance with section 266(1), that is, within 6 months after the end of the financial year.

If these dates are correct, the reporting unit should have applied for an extension of time for the holding of the Committee of Management meeting in accordance with section 265(5) of the RO Act.

Auditor's Statement must be signed before full report is presented to Committee of Management meeting

The Designated Officer's Certificate states that the full report was presented and accepted by the Committee of Management on 13 January 2016 however the Auditor's Statement was signed on 14 January 2016. If the date on the Auditor's Statement is correct, it would appear that either the Auditor's Statement was not provided to the Committee of Management or that an unsigned report was provided.

S.265(1)(a) of the RO Act states that a full report consists of:

- (i) a copy of the report of the auditor in relation to the inspection and audit of the financial records of the reporting unit in relation to a financial year; and
- (ii) a copy of the general purpose financial report to which the report relates; and
- (iii) a copy of the operating report to which the report relates.

Based on the information provided, the reporting unit has not adhered to the requirements under s.266(3) of the RO Act as the full report was not presented.

Related Parties

Note 6 of the report states that there were no related party transactions during the reporting period. During the assessment of the financial report of the Musicians' Union of Australia Adelaide Branch, this report indicated that the Adelaide Branch provided funding to the Launceston Branch of \$315. The Adelaide Branch of the Musicians' Union of Australia would be deemed to be a related party of the reporting unit therefore this information should have been disclosed in the reporting unit's financial statements in accordance with the requirements under Australian Accounting Standard *AASB124 Related Party Disclosures*.

Non-compliance with previous requests

While we filed last year's financial report, we raised certain issues for the reporting unit to address in the preparation of future financial reports. I note that the same errors have appeared in the current report, namely reference to old legislation in the Designated Officer's Certificate, discrepancy in the figures reported in the Statement of Equity and Statement of Financial Position and the omission of a reconciliation of property, plant and equipment.

Certificate under s.245 if the RO Act

On 29 June 2015 the General Manager of the FWC issued a certificate under s.245 of the RO Act to give effect to the establishment of the Musicians' Union of Australia on an alternative basis that is, into a single reporting unit. Based on this decision, the Launceston Branch of the Musicians' Union of Australia will no longer be deemed a reporting unit for the purpose of compliance with Part 3 of Chapter 8 of the RO Act.

Should you wish to discuss this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03) 8656 4681 or by email at joanne.fenwick@fwc.gov.au.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Joanne Fenwick', with a long horizontal stroke extending to the right.

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch



Musicians Union of Australia
Launceston Branch
PO Box 320
Kings Meadows, TAS. 7249

17 January 2016

Dear Sir

Certificate of Secretary
S268 of Schedule 1B *Workplace Relations Act 1996*

I, Glenn Price, being the Secretary of the Musicians' Union of Australia Launceston Branch certify:

- that the documents lodged herewith are copies of the full report for the Musicians' Union of Australia Launceston Branch for the period ended June 2015, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was posted to the members on the 15 of January 2016; and
- the full report was presented and accepted via electronic vote by the Committee of Management of the Launceston Branch on the 13 of January 2016. Unfortunately, due to delays in receiving the full report, members were not supplied with the full report within the timeframe required by (s266) of *the Act*.

Yours Faithfully

Glenn Price
Secretary
Musicians Union of Australia
Launceston Branch

**MUSICIAN'S UNION OF AUSTRALIA
(LAUNCESTON BRANCH)**

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2015

MUSICIAN'S UNION OF AUSTRALIA (LAUNCESTON BRANCH)

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OPERATING REPORT - Launceston Branch
for the period ended 30 June 2015



The committee presents its report on the reporting unit for the financial year ended June 2015.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The principal activities of the Launceston Branch during the financial year were to provide industrial, professional and managerial services to members consistent with the objects of the Union and particularly the object of protecting and improving the interests of the members.

Significant changes in financial affairs

There were no significant changes to the finances of the Launceston Branch of the Musicians' Union.

Right of members to resign

In accordance with subsection 254(2)(c), all members have the right to resign from the Union in accordance with the Rules of the Union and section 174 of the Fair Work (Registered Organisations) Act 2009; namely, by providing written notice addressed and delivered to the Secretary of the Union.

Officers or members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

No officers and/or members of the organisation are trustees of a superannuation entity or exempt public sector superannuation scheme or directors of companies that are trustees of superannuation funds entities or exempt public superannuation schemes which require one or more of their trustees or directors to be an officer or a member of a registered organisation.

Number of members

The number of persons that were at the end of the financial year recorded in the register of members of the Musician's Union of Australia – Launceston Branch was 37.

Number of employees

The number of persons who were at the end of the financial year employees of the Launceston Branch was Nil.

Names of Committee of Management members and period positions held during the financial year

The names of those who have been members of the Committee of Management of the organisation at any time during the financial year and the periods for which he or she held office were:

NAME		PERIOD
Glenn Price	Secretary	01/07/2014 - 30/06/2015
June Bullock	President	01/07/2014 - 30/06/2015
Ron Baines	Vice President	01/07/2014 - 30/06/2015
Allan James	Committee	01/07/2014 - 30/06/2015
Alan Crawford	Committee	01/07/2014 - 30/06/2015
Andrea Badcock	Committee	01/07/2014 - 20/10/2014
June Bullock	Trustee	01/07/2014 - 30/06/2015
Ron Baines	Trustee	01/07/2014 - 30/06/2015
Glenn Price	Trustee	01/07/2014 - 30/06/2015
Signature		

Glenn Price

Musicians' Union of Australia – Launceston Branch
COMMITTEE OF MANAGEMENT STATEMENT
for the period ended June 2015



On the 14/12/2015 the Committee of Management of the Musicians' Union of Australia – Launceston Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended June 2015:

The Committee of Management of the Musicians' Union of Australia – Launceston Branch, declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) no revenue has been derived from undertaking recovery of wages activity during the reporting period.

This declaration is made in accordance with a resolution of the Committee of Management.

Signature:

Glenn Price
Secretary

Date:

15/12/15.

MUSICIAN'S UNION OF AUSTRALIA (LAUNCESTON BRANCH)

**STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 30 JUNE 2015**

	Note	2015 \$	2014 \$
INCOME			
Capitation Fees		-	-
Levies		-	-
Grants and/or Donations		-	-
Membership Dues & Entrance Fees		-	775
Board Fees		-	-
Interest Received		-	-
TOTAL INCOME		0	775
EXPENDITURE			
Affiliation fees		-	-
Bank charges		-	-
Capitation fees		-	-
Consideration to employers for payroll deductions		-	-
Compulsory levies		-	-
Conference & meeting expenses		-	-
Fees/allowances – meeting and conferences		-	-
Grants or donations		-	-
Motor vehicle expenses		-	3
Penalties – via RO Act or RO Regulations		-	-
Postage		115	107
Professional services	4	695	-
Sundry Expenses		-	44
Telephone & Internet		-	418
TOTAL EXPENDITURE		810	572
NET SURPLUS/ (DEFICIT) FOR THE YEAR		(810)	203
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(810)	203

The above statement should be read in conjunction with the notes

MUSICIAN'S UNION OF AUSTRALIA (LAUNCESTON BRANCH)

**DETAILED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015**

	Note	2015 \$	2014 \$
ASSETS			
Current Assets			
Commonwealth Bank		-	474
Petty Cash		474	-
Total Current Assets		<u>474</u>	<u>474</u>
Non- Current Assets			
Plant & Equipment		1,590	1,590
Total Non-Current Assets		<u>1,590</u>	<u>1,590</u>
TOTAL ASSETS		<u>2,064</u>	<u>2,064</u>
Current Liabilities			
Trade and other payables	5	112	(203)
Sundry Provisions		495	-
TOTAL LIABILITIES		<u>607</u>	<u>-</u>
NET ASSETS (LIABILITIES)		<u>1,457</u>	<u>2,267</u>
ACCUMULATED FUNDS (LOSSES)		<u>1,457</u>	<u>2,267</u>

The above statement should be read in conjunction with the notes

MUSICIAN'S UNION OF AUSTRALIA (LAUNCESTON BRANCH)

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS (LOSSES)
FOR THE YEAR ENDED 30 JUNE 2015**

	Accumulated Funds (Losses) \$
Balance at 30 September 2013	1,861
Net Surplus (Deficit) for the year	203
Total comprehensive income for the year	<u>203</u>
Balance at 30 September 2014	<u>2,267</u>
Net Surplus (Deficit) for the year	(810)
Total comprehensive income for the year	<u>(810)</u>
Balance at 30 September 2015	<u>1,457</u>

The above statement should be read in conjunction with the notes

MUSICIAN'S UNION OF AUSTRALIA (LAUNCESTON BRANCH)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2015**

	2015 \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	-	775
Interest received	-	-
Payments to suppliers and employees	-	(775)
	<hr/>	<hr/>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	-	-
	<hr/>	<hr/>
NET INCREASE (DECREASE) IN CASH HELD	-	-
Cash at the beginning of the year	474	474
	<hr/>	<hr/>
CASH AT THE END OF THE YEAR	474	474
	<hr/>	<hr/>

Notes to the Statement of Cash Flows

- (a) For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks and other financial institutions.
Cash at the end of the year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Commonwealth Bank	474	474
	<hr/>	<hr/>

- (b) Reconciliation of cash flow from operations with Net Surplus (Deficit)

Net Surplus (Deficit)	-810	203
Changes in Assets and Liabilities:		
(Increase) decrease in receivables		
Increase (decrease) in payables	315	(203)
Increase (decrease) in provisions	495	
	<hr/>	<hr/>
CASH FLOW FROM OPERATIONS	0	0
	<hr/>	<hr/>

The above statement should be read in conjunction with the notes

1. SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board and the *Fair Work (Registered Organisations) Act 2009*. For the purpose of preparing the general purpose financial statements, the Musician's Union of Australia (Launceston Branch) is a not-for-profit entity.

The financial report is for the Musician's Union of Australia (Launceston Branch), an organisation registered under the RO Act

The financial report has been prepared on an accrual basis and in accordance with historical cost. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

The following is a summary of the significant accounting policies adopted by the Branch in the preparation of the financial report.

- a) (i) **Revenue**
Members Subscription income has been brought to account on an accrual basis during the course of the year.
- (ii) **Expenditure**
Expenses represent amounts paid directly by the Branch for operational costs.
- (iii) **Property, Plant and Equipment**
Depreciation, using the diminishing value method, has been provided for in the Accounts on all Non-Current Assets, so as to allocate their cost over their estimated remaining useful life.
- (iv) **Income Tax**
No provision for income tax is necessary, as Trade Unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.
- (v) **Goods and Services Tax (GST)**
Revenues and expenses are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or part of an item of the expense. Receivables and payables on the statement of financial position are shown inclusive of GST.

The net amount of GST recoverable from, or payable to the taxation authority is included as part of receivables or payables as appropriate.

b) **Going concern basis of accounting**

The financial report has been prepared on the basis that the Branch is a going concern, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The Committee of Management believes it is appropriate to adopt the going concern basis for preparing the report on the grounds that the Branch is run by volunteer members and incurs few, if any, expenses.

The Branch does not provide any financial support to any other Branch of the Musician's Union of Australia.

c) Adoption of New Australian Accounting Standard requirements

No accounting standard has been adopted earlier than the application date stated in the standard.

The accounting policies adopted are consistent with those of the previous financial year and have not been impacted by any new standards adopted in the current financial year.

d) Future Australian Accounting Standard requirements

There have been no accounting standards issued prior to the sign off date, but not yet effective, which will have a material impact on the financial report in future periods.

2. ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(a) Critical accounting estimates and assumptions

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

(b) Critical judgments in applying the Branch's accounting principles

There are no critical judgments that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

3. INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER OF FAIR WORK COMMISSION

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of Fair Work (Registered Organisations) Act 2009 which read as follows:

- 1) A member of a reporting unit, or the General Manager of Fair Work Commission, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- 2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- 3) A reporting unit must comply with an application made under subsection (1)

4. PROFESSIONAL SERVICES

Auditors - Auditing the financial report	695	-
- Other Services	-	-
	<u>695</u>	<u>-</u>

5. TRADE AND OTHER PAYABLES

Sundry Creditors	112	(203)
Other payables – legal costs	-	-
Consideration to employers for payroll deductions	-	-
	<u>112</u>	<u>(203)</u>

6. RELATED PARTIES

- (a) No amount of remuneration was paid to officers during the financial year.
- (b) No amount was paid during the financial year to a superannuation plan in respect of elected full time officials.
- (c) There have been no other transactions between the officers and the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

7. FINANCIAL RISK MANAGEMENT

(a) *General objectives, policies and processes*

The Branch is exposed to risks that arise from its use of financial instruments. This note describes the Branch's objectives, policies and processes for managing those risks and the methods used to measure them.

There have been no substantive changes in the Branch's exposure to financial instrument risk, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

The Branch's financial instruments consist mainly of deposits with banks and receivables. The main risks the Branch is exposed to through its financial instruments are interest rate risk (see section (e) below), liquidity risk and credit risk.

The Committee of Management has overall responsibility for the determination of the Branch's risk management objectives and policies.

(b) *Credit risk*

Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation resulting in the Branch incurring a financial loss. This usually occurs when debtors fail to settle their obligations owing to the Branch.

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provision for doubtful debts, as in the Statement of Financial Position

There has been no history of default, no amounts are past due and all receivables are likely to be repaid within the expected terms.

(c) *Liquidity risk*

Liquidity risk is the risk that the Branch may encounter difficulties raising funds to meet commitments associated with financial instruments.

The Branch manages liquidity risk by monitoring cash flows.

(d) *Market risk*

Market risk arises from the use of interest bearing, tradable financial instruments. It is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk) or other market factors (other price risk). The Branch holds only one transactional bank account that does not expose the Branch to market risk.

(e) *Interest rate risk*

Interest rate risk is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates. The Branch has only one bank account with a nominal balance such that any fluctuation in interest rate will have no material effect on the performance of the Branch.

(f) *Other Price Risks*

The Branch does not invest in shares or derivatives therefore it does not expose itself to the fluctuations in price that are inherent in such a market.

(g) *Foreign Exchange Risk*

The Branch is not directly exposed to foreign exchange rate risk.

7. SUBSEQUENT EVENTS

There were no events that occurred after 30 June 2015, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Branch.

8. KEY MANAGEMENT PERSONNEL COMPENSATION

There were no key management personnel compensated during the year.

9. ADDITIONAL BRANCH INFORMATION

The registered office and principal place of business of the Branch is:

Musicians' Union of Australia (Launceston Branch)
PO Box 320, Kings Meadows,
Launceston, Tasmania, 7249

INDEPENDENT AUDITOR'S REPORT

To the members of the Musician's Union of Australia (Launceston Branch)

Report on the Financial Report

We have audited the accompanying financial report of Musician's Union of Australia (Launceston Branch), which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and committee of management's statement.

Committee of Management and the Branch Secretary's Responsibility for the Financial Report

The Committee of Management and the Branch Secretary are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Fair Work (Registered Organisation) Act 2009* and is appropriate to meet the needs of the members.

The Committee of Management and the Branch Secretary's responsibility also includes such internal control as they determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the *Fair Work (Registered Organisation) Act 2009*. We confirm that the independence declaration required, which has been given to the Committee of Management of Musician's Union of Australia (Launceston Branch), would be in the same terms if given to the Committee of Management as at the time of this auditor's report.

Opinion

In our opinion:

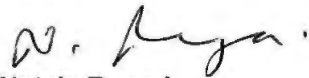
- (a) the general purpose financial report of the Musician's Union of Australia (Launceston Branch) is in accordance with the *Fair Work (Registered Organisation) Act 2009*, including:
 - (i) presents fairly the entity's financial position as at 30 June 2015 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards to the extent described in Note 1, and the *Fair Work (Registered Organisation) Act 2009*.
- (b) management's use of the going concern basis of accounting in the preparation of the financial report of the Musician's Union of Australia (Launceston Branch) is appropriate.

Auditor's qualification

We confirm that Natale Rugari:

- (a) is a Registered Company Auditor;
- (b) is a person who is a member of CPA Australia; and
- (c) holds a current Public Practice Certificate.

Ascensio Accountants



Natale Rugari
Principal

North Adelaide, 14th January 2016